

**Comptroller's Directive No. 2-04**  
**Attachment 24**  
**Direct Billed Central Services**

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**Purpose** This attachment is needed to comply with the OMB Circular No. A-87, “Cost Principles for State, Local and Indian Tribal Governments.” This attachment is similar to prior year’s Attachment 25.

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**Applicable agencies** **ONLY** the following agencies are required to complete this attachment.

- Department of General Services (DGS)
  - Department of Human Resource Management (DHRM)
  - Department of Treasury (TD)
  - Virginia Correctional Enterprises (VCE)
  - Virginia Information Technologies Agency (VITA)
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**Due date** **September 23, 2004**

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**Submission requirements** Submit the required information to Penny Williams using the contact information in **Questions** section below. E-mail the information whenever possible.

Copy APA via E-mail to [APAFinRept@apa.state.va.us](mailto:APAFinRept@apa.state.va.us), if possible.

Otherwise, mail to:

Nannette Williams, Audit Director

Auditor of Public Accounts

P.O. Box 1295

Richmond, VA 23218

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**Questions?** Please direct all questions regarding this attachment to :

Penny B. Williams

Indirect Cost Coordinator

Department of Accounts

P. O. Box 1971

Richmond, VA 23218-1971

Phone: (804) 225-3804

FAX: (804) 225-2430

E-mail: [penny.williams@doa.virginia.gov](mailto:penny.williams@doa.virginia.gov)

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**Requirements** Submit the information specified for the agency in the table below.

<b>Type of Activity</b>	<b>Required Information</b>	<b>Agency</b>
Internal Service Funds (budget of \$5 million or more)	<ol style="list-style-type: none"><li>1. Description of the service</li><li>2. Fund balance sheet</li><li>3. Revenue / expenditures statement, with revenues by source</li><li>4. List of non-operating transfers</li><li>5. Description of billing procedures (methodology) used to charge costs to users</li><li>6. Schedule of current rates</li><li>7. Schedule comparing full revenues (including imputed revenues) by service to allowable costs</li><li>8. Explanation of how variances between revenue and expenses will be handled</li><li>9. Documentation that revenue reported includes all revenues generated by the service including unbilled and uncollected revenue</li><li>10. Expenses reported by cost category</li><li>11. Amount of working capital reserve if any</li></ol>	DGS DHRM VCE VITA (see <a href="#">Note</a> below)

**NOTE:** Virginia Information Technologies Agency must submit Combining Financial Statement information by division.

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**Requirements (continued)**

<b>Type of Activity</b>	<b>Required Information</b>	<b>Agency</b>
Self Insurance Funds	<ol style="list-style-type: none"> <li>1. Fund balance sheet</li> <li>2. Statement showing fund income and fund outlays, including a summary of billings and claims paid by agency</li> <li>3. Listing of all non-operating transfers into and out of the fund</li> <li>4. Types of risks covered by the fund</li> <li>5. Explanation of how the level of fund contributions are determined, and actuarial report</li> <li>6. Description of procedures used to charge or allocate fund contributions to benefiting activities</li> <li>7. Explanation of reserve levels in excess of claims paid, submitted but not adjudicated, and incurred but not submitted</li> </ol>	DGS DHRM TD
Fringe benefits	<ol style="list-style-type: none"> <li>1. Overall annual cost of each benefit</li> <li>2. Current fringe benefit policies</li> <li>3. Procedures used to charge or allocate the costs to benefiting activities</li> </ol>	DGS DHRM
Pension and post-retirement health benefit costs	<ol style="list-style-type: none"> <li>1. Funding policies</li> <li>2. Pension plan's costs accrued for a year</li> <li>3. Amount funded, and dates of funding</li> <li>4. Copy of actuarial report</li> <li>5. Plan trustee's report</li> <li>6. Schedule showing the value of the interest cost associated with any late funding</li> </ol>	DHRM
Other billed central service activity not identified above	The same documentation required for Internal Service Funds is to be completed and maintained but is not required to be submitted to DOA unless specifically requested by DOA, APA or federal reviewers.	DGS DHRM VCE VITA

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